Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515 http://lobbyingdisclosure.house.gov

Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510

http://www.senate.gov/lobby

LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page

1. Registrant Name ☐ Organization/Lobbying Firm ☐ Self Employed Covington & Burling LLP	Individual
Covingion & builing LLF	
2. Address Check if different than previously reported Address 1201 Pennsylvania Avenue, NW	
City Washington State	DC Zip Code 20004 - Country USA
3. Principal place of business (if different than line 2)	
City State	Zip Code Country
4a. Contact Name b. Telephone Number International Number	c. E-mail 5. Senate ID#
RODERICK A. DE ARMENT (202) 662-5900	rdearment@cov.com 11195-366
7. Client Name	ES, INC. 6. House ID# 318270019
TYPE OF REPORT 8. Year 2009 Q1 (1/1 - 3/31) 9. Check if this filing amends a previously filed version of this report 10. Check if this is a Termination Report	<u>_</u>
INCOME OR EXPENSES - YOU MUST complete	either Line 12 or Line 13
12. Lobbying	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSE relating to lobbying activities for this reporting period were:
<u>Less than \$5,000</u>	<u>Less than \$5,000</u>
\$5,000 or more	\$5,000 or more \$
Provide a good faith estimate, rounded to the nearest \$10,000, of all lobbying related income from the client (including all	14. REPORTING Check box to indicate expense accounting method. See instructions for description of options.
payments to the registrant by any other entity for lobbying activities on behalf of the client).	☐ Method A. Reporting amounts using LDA definitions only
	Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
	Method C. Reporting amounts under section 162(e) of the Internal Revenue Code
Signature Filed Electronically	Date 07/17/2009

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noviciono, optional i	d use of Social Secu ederal charter for ins	-	ng term care insurance partnership es	
7. House(s) of Congress ar	nd Federal agencies	Check if None		
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8. Name of each individual	who acted as a lobbyist in	this issue area		
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5. General issue area code	LBR	LABOR ISSUES	S/ANTITRUST/\	WORKPLACE (one per page)	
6. Specific lobbying issues					
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J.S. HOUSE OF REPF	RESENIA	11VES, U.S. 3	SENAIE		
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	f of the client of	uring the reporting period.	t the general issue areas in which the registrar Using a separate page for each code, provide	nt
15. General issue area code	TAX	TAXATION/INTERNAL R	EVENUE CODE (one per page)	
16. Specific lobbying issues				
flexible spending accounts; repeal or reform the estate	permitting 40 tax; capital ga	1(k) assets to be used to lins tax treatment for ann	long-term care insurance to be part of caf purchase long-term care insurance; leasi putties;tax treatment of COLI and STOLI; li leasing transactions; dividends received of	ng legislation to mitations on
17. House(s) of Congress and	l Federal agen	eies	ne	
18. Name of each individual v	vho acted as a Last Name	Obbyist in this issue area Suffix	Covered Official Position (if applicable)	New
Roderick	DeArmer	t		
Joan	Kutcher			
Elizabeth	Letchwor	th		
19. Interest of each foreign e	ntity in the spe	cific issues listed on line 1	6 above Check if None	
Printed Name and Title R	oderick	 4. DeArment/Pa	artner	
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	RET	RETIREM	IENT	(one per page)	
6. Specific lobbying issues					
Retirement plan fee di	sclosure				
7. House(s) of Congress and	d Federal age	encies \square	Check if None		
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8. Name of each individual v	who acted as	a lobbyist in thi	s issue area		
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5. General issue area code	FIN FINANCIAL	INSTITUTIONS/INVESTMENT	S/SECURITIES (one per page)	
6. Specific lobbying issues				
inancial regulatory ref	form; option Federa	al charter for life i	nsurance companies	
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Covington & Burling LLP

Registrant	Covington & Burling LLP					ent Na	ıme	JOH	NΗ	ANCO	CK FI	NANCIA	L SER	VICES	3, INC.
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20. Clien	nt new address														
Addre															
Ci	ity					State	e		Zip Code			-	C	ountry _	
21. Clien	t new principal plac	ce of busin	ess (if dif	fferent th	an line 20))									
Ci						State	e		Zi -	p Code		-	C	ountry _	
22. New	General description	of client's	s busines:	s or activ	vities										
LOBBY	TIST UPDATE														
23. Name	e of each previously	reported i	ndividua	l who is	no longer	expe	ected	d to act	as a	lobbyist	for th	e client			
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24. Gene	ral lobbying issue th	hat no long	ger pertai	ns											
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26 Name	e of each previously	reported o	l roanizati	ion that i	s no long	er af	filiat	ted with	h the	registra	nt or o	lient			
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